

REPORTING

Note X – Members' Supplemental Assessments and Credits

The interlocal governmental agreement provides for supplemental assessments to members based on actual claim experience. (During fiscal year 20__, the Pool did not make a supplemental assessment.) (In 20__, the Pool recorded supplemental assessments of \$_____, pursuant to this provision.) (In addition, during 20__, prior year supplemental assessments were reduced by \$_____.)

The interlocal governmental agreement provides that surplus members' fund balance be used to credit future annual assessments. For the year ended _____, 20__, member assessments are presented net of such credits of \$_____. The board of directors has designated \$_____ of members' fund balance for this purpose for the fiscal year ending _____, 20__.